

Report to: Council Functions Committee

Date of Meeting: 1 March 2007

Report of: Head of Finance

Title: Council Tax Resolution 2007/08

1.0 SUMMARY

- 1.1 The purpose of this report is to enable the Council to pass the statutory Council Tax Resolution for 2007/8, including the formally notified Council Tax requirements (precepts) for Hertfordshire County Council and Hertfordshire Police Authority.
- 1.2 The Council Tax Resolution for 2007/08 incorporates the General Fund budget requirement for Watford Borough Council's own purposes, as agreed by Council on 29th January 2007, together with the precepts for Hertfordshire County Council and Hertfordshire Police Authority.

2.0 RECOMMENDATIONS

- 2.1 That the committee formally sets the Council Tax for Watford Borough Council including the precepts for Hertfordshire County Council and Hertfordshire Police Authority as outlined below.
- 2.2 That the requisite calculations having been made by the Council for the year 2007/08 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
 - a) The basic amount of Watford Borough Council's Tax (at Band D) for 2007/08 is £244.90.

b) **TABLE 1 – COUNCIL TAX 2007/08- WATFORD BOROUGH COUNCIL**

<i>Valuation Bands</i>	<i>Watford Borough Council (£)</i>
<i>A</i>	163.27
<i>B</i>	190.48
<i>C</i>	217.69
<i>D</i>	244.90
<i>E</i>	299.32
<i>F</i>	353.74
<i>G</i>	408.17
<i>H</i>	489.80

Being the amounts given by multiplying the amount at paragraph 2.2 a) above by the number which, in the proportion set out in Section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in Valuation Band D, calculated by the Council, in accordance with Section 36 (1) of the Act, as the amounts to be taken into account for the year 2007/08 in respect of categories of dwellings listed in different valuation bands.

c) That for the year 2007/08 Hertfordshire County Council and Hertfordshire Police Authority have now issued the Council the amounts in precepts, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings as outlined in Table 2.

TABLE 2 – 2007/08 PRECEPTS FOR EACH CATEGORY OF DWELLING

<i>Precepting Authority</i>	<i>Valuation Bands</i>	£
<i>Hertfordshire County Council</i>	<i>A</i>	689.42
	<i>B</i>	804.32
	<i>C</i>	919.23
	<i>D</i>	1,034.13
	<i>E</i>	1263.94
	<i>F</i>	1493.74
	<i>G</i>	1723.55
	<i>H</i>	2,068.26
<i>Hertfordshire Police Authority</i>	<i>A</i>	86.78
	<i>B</i>	101.24
	<i>C</i>	115.71
	<i>D</i>	130.17
	<i>E</i>	159.10
	<i>F</i>	188.02
	<i>G</i>	216.95
	<i>H</i>	260.34

- d) That, having calculated the aggregate in each case of the amounts at paragraphs 2.2 b) and 2.2 c) above, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2007/08 for each of the categories of dwellings as outlined in Table 3.

TABLE 3 - COUNCIL TAX FOR THE YEAR 2007/08 – INCLUDING PRECEPTS

<i>Band</i>	<i>(Ratios)</i>	<i>Watford's Share</i>	<i>HCC's Share</i>	<i>Herts Police Share</i>	<i>TOTAL</i>
		£	£	£	£
<i>A</i>	<i>(6/9)</i>	163.27	689.42	86.78	939.47
<i>B</i>	<i>(7/9)</i>	190.48	804.32	101.24	1,096.04
<i>C</i>	<i>(8/9)</i>	217.69	919.23	115.71	1,252.63
<i>D</i>	<i>(1)</i>	244.90	1,034.13	130.17	1,409.20
<i>E</i>	<i>(11/9)</i>	299.32	1,263.94	159.10	1,722.36
<i>F</i>	<i>(13/9)</i>	353.74	1,493.74	188.02	2,035.50
<i>G</i>	<i>(15/9)</i>	408.17	1,723.55	216.95	2,348.67
<i>H</i>	<i>(2)</i>	489.80	2,068.26	260.34	2,818.40

2.3 The final precepts notified, and included in the above table, represent increases of:

Watford Borough Council £6.20, an increase of 2.60%

Hertfordshire County Council £49.18, an increase of 4.99%

Hertfordshire Police Authority £6.19, an increase of 4.99%

CONTACT OFFICERS

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BACKGROUND PAPERS

Grant Settlement Notification from Department for Communities and Local Government

Reports to Cabinet dated 11th December 2006 & 22nd January 2007

Report to Council of 30th January 2007